

**MONTANA BOARD OF PUBLIC ACCOUNTANTS**  
**301 S Park, P O Box 200513, Helena, Montana 59620-0513**  
**(406) 444-2961(voice) (406) 841-2323(fax) [dlibsdpac@mt.gov](mailto:dlibsdpac@mt.gov) (e-mail)**

**AUTHORIZATION FOR EXCHANGE OF INFORMATION FOR INTERNATIONAL RECIPROCITY**

\*\*\*\*\*

This form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the state board of accountancy where you passed all or part of the CPA examination and/or are certified or licensed, by the Province of country to verify you have taken and passed the Uniform Final Examination (UFE), and/or by NASBA to verify you have taken and passed the International Uniform Certified Public Accountant Qualification Examination (IQEX).

NASBA must complete Section A. The Province or country involved must complete Section B. The state board involved must complete Section C through E. A separate form will be sent to each address. They will complete the form and return it to this agency. (You are advised to check with the state board, Province, country or NASBA before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.)

**TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):**

☐ Mr. ☐ Ms.

☐ Mrs.

\_\_\_\_\_  
Last Name

\_\_\_\_\_  
First Name

\_\_\_\_\_  
Middle Name

\_\_\_\_\_  
Maiden Name

\_\_\_\_\_  
Current Mailing Address

\_\_\_\_\_  
Certificate Number  
(If Applicable)

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Country

\_\_\_\_\_  
Telephone: Where you can be reached during normal business hours

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Social Security Number

I hereby request and authorize ☐ NASBA, ☐ Province or Country \_\_\_\_\_ or ☐ State Board of Accountancy (list state) \_\_\_\_\_ to provide any and all information requested in this form to the Montana State Board of Accountants. I agree that the responding organization may confirm the grades issued to me by the advisory grading service of the American Institute of Certified Public Accountants.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date Signed

**SECTION A TO BE COMPLETED BY NASBA ONLY**

**SECTION A: VERIFICATION OF EXAMINATION CREDITS**

The following are grades awarded on the IQEX Examination for the applicant named above. Please list any reason(s), the grades should not be accepted on a separate sheet of paper and attach it to this form.

(Please list all grades, including failing grades, recorded for applicant)

Date of Examination	I.D. Number	Grade

\_\_\_\_\_  
NASBA Representative Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**SECTION B TO BE COMPLETED BY PROVINCE OR COUNTRY**

**Chartered Accountant License:**

- 1) The applicant holds original/reciprocal (circle one) CA license number \_\_\_\_\_ dated: \_\_\_\_\_ which is in good standing unless otherwise noted below:
- 2) Applicant has taken and passed the UFE examination ☐ Yes ☐ No on \_\_\_\_\_ (date).
- 3) If applicant does not hold a license/permit from your Province, please indicate requirements to be met for issuance of reinstatement and/or note any comments regarding applicant's license below:

\_\_\_\_\_  
Province Representative Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**SECTION C TO BE COMPLETED BY STATE BOARD OF ACCOUNTANCY ONLY**

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section E of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted). (If separate sheet is attached, please affix official signature and Board Seal).

(Please list all grades, including failing grades, recorded for applicant)

Date of Examination	AICPA I.D. Number	Audit	Law/LPR	Theory/FARE	Practice/ARE

- 1) Was the applicant ever denied admission to the Exam? ☐ Yes ☐ No  
If yes, please use Section D of this form to explain.
- 2) If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section E to explain). ☐ Yes ☐ No

**SECTION D: CERTIFICATE/LICENSURE(Permit) STATUS****Certificate As A Certified Public Accountant:**

- 1) The applicant holds an original/reciprocal (mark out one) CPA Certificate number \_\_\_\_\_ dated \_\_\_\_ / \_\_\_\_ / \_\_\_\_ which is in good standing unless otherwise noted in Section E of this form.
- 2) The individual has completed an Ethics Examination. ☐ Yes ☐ No ☐ N/A  
Exam prepared and graded by: ☐ Board ☐ AICPA ☐ Other  
Grade \_\_\_\_\_ Date \_\_\_\_\_

**License/Permit to Practice Public Accounting:**

- 3) The applicant holds a license/permit from this Board and is currently in good standing in this State. (Please note any exceptions in Section E) ☐ Yes ☐ No Expiration Date \_\_\_\_\_

If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement

- ☐ License/Permit not required  
☐ Pay appropriate fees and/or post bond  
☐ Complete acceptable accounting/auditing experience  
☐ Complete continuing professional education requirements  
☐ Other: (please specify) \_\_\_\_\_

**SECTION E: ADDITIONAL INFORMATION REQUESTED**

- 1) Has your Board ever instituted any disciplinary action against the applicant's certificate or permit to practice? (If yes, please explain in Section D of this form.) ☐ Yes ☐ No

OFFICIAL  
SEAL

\_\_\_\_\_  
Board/Agency Representative Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date